

4. (original) The composition of claim 1 wherein the corticosteroid comprises fluocinolone acetonide.
5. (currently amended) The composition of claim 1, 2,~~3~~ or 4 wherein the corticosteroid is present at about 0.10%.
6. (currently amended) The composition of claim 1, 2,~~3~~ or 4 wherein the corticosteroid is present at ~~at~~ least about 0.50%.
7. (currently amended) The composition of claim 1, 2,~~3~~ or 4 wherein the corticosteroid is present at at least about 0.25%.
8. (currently amended) The composition of claim 1 ,2,~~3~~ or 4 wherein the penetration enhancers comprise two or more of the group consisting of propylene glycol, diisopropyl adipate, dimethyl isosorbide, 1,2,6 hexanetriol, and benzyl alcohol.
9. (currently amended) The composition of claim 1, 2,~~3~~ or 4 wherein the penetration enhancers comprise two or more of the group consisting of propylene glycol, diisopropyl adipate and dimethyl isosorbide.
10. (currently amended) The composition of claim 1, 2,~~3~~, or 4 wherein one penetration enhancer comprises propylene glycol.
11. (original) The composition of claim 1 wherein the ratio is at least about 0.80.
12. (original) The composition of claim 1 wherein the ratio is at least about 0.90.
13. (original) The composition of claim 1 wherein the ratio is at least about 0.95.
14. (original) The composition of claim 1 wherein the solvents and emulsifiers comprise one or more of the group consisting of dehydrated alcohol, alcohol (95% v/v)USP, 3-Cyclohexene-1-Methanol,  $\alpha$ 4-Dimethyl-a-(4-Methyl-3-Pentenyl)-, Steareth-2, Steareth-21, citric acid,

CPE-215, diisopropanolamine (1:9), DIPA/PG (1:9), ethoxydiglycol, Potassium hydroxide (10%), PEG-40 Stearate, PEG-7000, Polysorbate 60, potassium hydroxide (1%), propylene carbonate USP, propylene glycol 4, oleyl alcohol, sodium lauryl sulfate, sorbitan monostearate, sorbitan stearate, and 1,2,3-Propanetriyl Ester.

15. (original) The composition of claim 1 further comprising one or more non-solvent/emulsifier ingredients.
16. (original) The composition of claim 14 wherein the non-solvent/emulsifier ingredients comprise one or more of the group consisting of Glyceryl Stearate (and) PEG-100 Stearate, carbopol 980, cyclomethicone NF, glyceryl monostearate, hydroxyethyl cellulose, hydroxypropyl cellulose, isopropyl myristate, methyl paraben NF, mineral oil, oleic acid NF, PEG-100 Stearate, petrolatum, propyl paraben NF, purified water, stearyl alcohol, white petrolatum, and white wax.
17. (original) The composition of claim 1 wherein the solvents and emulsifiers are present at about 4-5%.
18. (original) The composition of claim 15 wherein the non-solvent/emulsifier ingredients are present at about 11% to about 53%.
19. (original) The composition of claim 15 wherein the non-solvent/emulsifier ingredients are present at about 11% to about 27%.

Claims 20 to 60 are canceled.